

# School Finance

## Highlights for this Issue

- ◆ [February Foundation Payment Calculations](#)
- ◆ [Prior Year \(2014-15\) Adjustment – Basic Formula](#)
- ◆ [Estimated Regular Term Average Daily Attendance \(ADA\)](#)
- ◆ [2015-16 Proposition C Sales Tax Payment Estimate Revision](#)
- ◆ [2015-16 Basic Formula Estimate Revision](#)
- ◆ [2015-16 Classroom Trust Fund Estimate Revision](#)
- ◆ [2016-17 Basic Formula Estimate](#)
- ◆ [Dollar Value Modifier Recalculation \(DVM\)](#)
- ◆ [2016-17 Proposition C Sales Tax Payment Estimate](#)
- ◆ [2016-17 Classroom Trust Fund Estimate](#)
- ◆ [Mid-Year Fund Balance Reporting](#)
- ◆ [Core Data Screen 15 – Home School/Free and Reduced Lunch Data](#)
- ◆ [Core Data Screen 16 – January Membership](#)
- ◆ [Inclement Weather](#)
- ◆ [Non-Certificated Educators – Attendance Hours Adjustment](#)
- ◆ [Missouri Accountability Portal \(MAP\) – Debt Reporting](#)
- ◆ [Fiscal Year 2015 Audit Submission](#)
- ◆ [2015-16 State Transportation Aid Calculation](#)
- ◆ [Prior Year \(2014-15\) Adjustment – Transportation Ridership List](#)
- ◆ [Certified School Bus Driver Instructor Training](#)
- ◆ [Deputy Commissioner's Comments](#)

## PAYMENT CALCULATIONS

### February Foundation Payment Calculation

The February Basic Formula payment, including Classroom Trust Fund, was calculated using the most current data available as reported by the district to DESE. It is important that the district compare DESE's calculations with those generated by the district. Please call or email School Finance at (573) 751-0357 ([webreplyadmsf@de.se.mo.gov](mailto:webreplyadmsf@de.se.mo.gov)) with questions or concerns about the district's calculations.

### Prior Year (2014-15) Adjustment – Basic Formula

A second recalculation was completed with the February payment. This recalculation was completed using the highest of the 2014-15 actual weighted average daily attendance (WADA), the 2013-14 actual WADA, or the 2012-13 actual WADA. Any adjustment to data will impact each district in the state since DESE is redistributing the 2014-15 fixed dollars. The proration percentage changes are:

June 2015	0.96869553
December 2015	0.96473924
February 2016	0.96439971

Prior year correction payment amounts can be viewed by going to the payment transmittal for February 2015 and clicking on the dollar amount of the district's Basic Formula, Classroom Trust Fund, Transportation, and Small Schools Grant payment. These numbers are a hyperlink to a detail page which displays the amount of payment contributed to the current year payment as well as the prior year correction amount.

### Estimated Regular Term Average Daily Attendance (ADA)

The estimated regular term ADA for 2015-16 may be provided to your School Finance consultant to be entered on the Estimated ADA Screen. The Estimated ADA Screen is now located in DESE Web Applications by selecting School Finance and then selecting Estimated ADA. This screen also provides historical information, such as Membership, Enrollment, ADA and ADA percentage, that may be helpful when estimating an ADA.

The district would report an estimated regular term ADA for the **2015-16** year *only if the district's 2015-16 regular term ADA is expected to be greater than both the 2013-14 and 2014-15 regular term ADA figures* and the district wants to be paid in 2015-16 on the 2015-16 estimated ADA.

Regular term average daily attendance includes qualified remediation attendance outside the regular school day. Refer to the Finance website at <http://dese.mo.gov/sites/default/files/sf-AAttendanceReporting.pdf> for the description of qualified remediation attendance.

The local education agency (LEA) charter schools must provide an estimated regular term ADA to their School Finance consultant for 2015-16. Payment is made to charter schools on current year attendance.

A worksheet to assist districts when estimating their ADA is available at <http://dese.mo.gov/financial-admin-services/school-finance/calculation-tools>.

Revisions to the 2015-16 estimated ADA may be made through **May 15, 2016**. Contact School Finance staff if you have questions about estimating ADA.

## 2015-16 BUDGET ESTIMATES

### 2015-16 Proposition C Sales Tax Payment Estimate Revision

The 2015-16 Proposition C Sales Tax payment is paid on the 2014-15 weighted average daily attendance (WADA) which was 900,985.2032 as of the February 2016 payment. Based on the WADA and estimated revenue of \$848,739,000 the 2015-16 estimated amount per WADA would be \$942. At this point we remain cautiously optimistic that Proposition C funds will remain strong during the second half of FY16 and that the projected amount per WADA will be realized. You are urged to continue to closely monitor the Proposition C receipts very closely for the remainder of the year. For further information regarding 2015-2016 Proposition C revenue please see Dr. Lankford's comments at the end of the memo, specifically the section titled Proposition C Revenue.

The Governor recommended an increase in Proposition C as a supplemental for FY16 of \$5,261,000. If approved and available this would increase the amount per WADA to \$947.

Below is trend data for Proposition C Payments since the inception of the current foundation formula.

Year	Dollars Distributed	WADA	WADA Payment
2006-07	\$784,900,800	915,941.2936	\$857
2007-08	\$772,820,015	914,272.3027	\$845
2008-09	\$730,325,406	908,284.1060	\$804
2009-10	\$695,120,132	910,040.6792	\$764
2010-11	\$711,615,172	915,272.7157	\$777
2011-12	\$749,703,272	901,439.5600	\$832
2012-13	\$751,559,817	899,756.8400	\$835
2013-14	\$793,100,000	896,553.9900	\$884
2014-15	\$831,282,000	902,449.0100	\$921

### 2015-16 Basic Formula Estimate Revision

The Fiscal Year (FY) 2015-16 Basic Formula appropriation was \$3,274,322,533. Since the FY16 calculations exceed the appropriation, the State Adequacy Target (SAT) has been adjusted throughout the year. The SAT used in the February payment calculation was \$6,110.084768601.

### 2015-16 Classroom Trust Fund Estimate Revision

The 2015-16 Classroom Trust Fund payment is paid on the 2014-15 average daily attendance which was 847,465.6005 as of the February 2016 payment. Based on the ADA and estimated revenue of \$343,456,910 the estimated amount per ADA would be approximately \$405. The state will only distribute funds that are actually collected into the Classroom Trust Fund, which may or may not reach the appropriated level of \$343,456,910. For further information regarding 2015-16 Classroom Trust Fund revenue please see Dr. Lankford's comments at the end of the memo, specifically the section titled Gaming Revenue.

## 2016-17 BUDGET ESTIMATES

### 2016-17 Basic Formula Estimate

The House of Representative has begun preliminary consideration of House Bill 2002. At this point nothing has been passed out of the House for further deliberation in the Senate.

For further information regarding 2016-17 Basic Formula estimate please see Dr. Lankford's comments at the end of the memo, specifically the section titled FY17 Projections.

### Dollar Value Modifier Recalculation (DVM)

The calculation of the Dollar Value Modifier that will be used in the formula distribution for FY17 has been completed and can be viewed at <http://dese.mo.gov/financial-admin-services/school-finance/data-reports>.

### 2016-17 Proposition C Sales Tax Payment Estimate

The Governor's Budget projected an increase in Proposition C revenue for the 2016-17 fiscal year. The 2016-17 Proposition C Sales Tax payment will be paid on the 2015-16 weighted average daily attendance (WADA).

With statewide ADA basically holding constant and the assumption that summer school will do the same, it is predicted that Proposition C Payment WADA will be in the vicinity of 901,000 in FY16. If the Revenue Estimate of \$880,400,000 is achieved, it would mean a WADA payment of approximately \$977. While it appears this level of collection is potentially achievable, caution should be used as determination of budget estimates are made.

Trend data for Proposition C Payments since the inception of the current foundation formula can be located in the section of this memo titled 2015-16 – Proposition C Sales Tax Payment Estimate Revision.

### 2016-17 Classroom Trust Fund Estimate

The 2016-17 Classroom Trust Fund payment is paid on the 2015-16 average daily attendance of approximately 847,000. The projected Classroom Trust Fund revenue as stated in the Governor's recommendations for the 2016-17 budget is \$343,971,832. This estimated revenue will be divided by an estimated 2015-16 average daily attendance of approximately 847,000, which is approximately \$406 per ADA from the Classroom Trust Fund for the 2016-17 year. The Classroom Trust Fund is one of the funding sources of the Basic Formula and, like other funding areas, we will not know exactly the funding level until the appropriation process concludes. Please remember that this calculation is done to determine the proper placement of funds in accordance with statute.

As a reminder, Senate Bill 291 passed in the 2009 legislative session includes the following provision in Section 163.043.5:

For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds.

## DATA COLLECTION

### Mid-Year Fund Balance Reporting

The mid-year fund balance reporting is a part of the February Core Data cycle on Core Data Screen 35. Each district is required to report the following information as of December 31, 2015:

- Incidental and Teachers Funds Unrestricted Ending Fund Balance as of December 31 that can be found in the district's accounting records.
- Tax Anticipation borrowing in the Incidental or Teachers Funds between July 1 and December 31.
- Transfers from the General Fund to the Capital Projects or Debt Service Funds between July 1 and December 31.

If you have any questions regarding this reporting, please contact School Finance at (573) 751-0357.

### Core Data Screen 15 – Home School/Free and Reduced Lunch Data

The February Cycle MOSIS submission will populate the Home School/Free and Reduced Lunch Data, Core Data Screen 15, which is used to collect the number of students eligible for free or reduced price lunch as of the last Wednesday in January (January 27, 2016) in the category described in the Core Data Collection System Manual –State FTE Free or Reduced Lunch Eligible Students. A description follows:

#### ***State FTE Resident Free or Reduced Lunch Eligible Students***

1. Report the full-time equivalency count of resident students enrolled in grades K-12 on January 27, 2016, and in attendance one of the 10 preceding school days whose eligibility for free or reduced lunch is documented (through the application process using federal eligibility guidelines or through the direct certification process). For districts that participate in the Community Eligibility Program (CEP) all of the students enrolled in the district (if CEP is chosen district wide) or all of the students enrolled in a CEP building (if only certain buildings at the district participate) are considered eligible for free and reduced lunch.
2. Report eligible students on a full-time equivalency (FTE) basis. A student attending one-half day is counted as .5, one-fourth day as .25, etc. Kindergarten students attending less than a full day per the first grade calendar are included in the counts as a ratio of the kindergarten calendar divided by the first grade calendar. Example: If the calendar for "full day" students in a school is 1050 hours and the calendar for kindergarten students is 630, then the FTE for those kindergarten students would be 630/1050 or .60. In no case should a full-time half-day kindergarten student be reported less than .50.
3. Eligible students are counted regardless of whether or not they actually eat lunch/breakfast.
4. Nonresident students are to be counted by the district which pays the tuition for those students and are reported as "Resident II Students".
5. Do not count students for whom the Department does not distribute state aid. (Students in preschool, the Parents as Teachers Program or state schools are not counted for state aid purposes.)
6. Students are reported by attendance center. The total free and reduced lunch eligible students for an attendance center may not exceed the attendance center's January membership count reported on Screen 16.
7. Desegregation students are considered residents of the district in which the students are educated. Deseg In free and reduced lunch student counts will populate in separate columns for each attendance center.

The above paragraph describes the count of students eligible for free or reduced price lunch which differs from the count used by School Food Service in the National School Lunch Program. The criteria for the **National School Lunch** count of free or reduced lunch eligible students include:

1. Report on the monthly lunch claim for food service reimbursement the highest number of students eligible for free or reduced price lunch during the month being reported.
2. Report students on a head count basis. (Both part-time and full-time students are counted as 1 in the head count.)
3. Eligible students are those eligible for free or reduced price meals that have access to the lunch program. This eligibility would include PK students and students up to age 21 that are enrolled in a high school grade and are allowed access to the lunch program.
4. Eligible students are counted regardless of whether or not they actually eat lunch/breakfast.
5. Students are reported by the district in which they are educated.

## Core Data Screen 16 – January Membership

The February Cycle MOSIS submission will populate Core Data Screen 16 providing a membership count of resident students who were enrolled on January 27, 2016, and were in attendance one of the previous ten school days. The February Cycle is due to DESE by February 15, 2016.

## OTHER IMPORTANT REMINDERS AND TOPICS OF INTEREST

### Inclement Weather

Districts must comply with Section 163.021.1, RSMo, which requires compliance with the minimum term, including a minimum number of days and hours, to be eligible for state aid. Additionally, Section 171.033.4, RSMo, provides forgiveness for inclement weather days after a specified number of inclement weather days have been reached by a school district or charter school. Below is specific information regarding minimum day length, minimum hours of attendance, and inclement weather forgiveness.

#### Minimum Hours Required in a School Day

Severe weather increases the possibility of an early release from school. Section 160.041.1, RSMo, states that a minimum school day consists of at least 3 hours (except districts establishing less than a 174 day school calendar which require 4 hours) in which the pupils are under the guidance and direction of teachers in the teaching process. Districts must meet both the minimum day requirement and the minimum hour requirement as dictated by their respective calendar.

Minimum required hours of class time to count as a school day:

- School districts that provide a minimum term of at least 174 days and 1,044 hours of instruction must have at least three hours of class time to count day as an attendance day for calendar purposes.
- School districts that provide a minimum term of less than 174 days, and with a minimum of 1,044 hours, must have at least four hours of class time to count day as an attendance day for calendar purposes.

A school day ending before the minimum required hours of class time does not count toward the day requirement and the hours do not count toward the 1,044 hour requirement. Since the day is not a legal school day, the hours and day do not count for state aid purposes. Such hours are not reported as a part of the school district's calendar and the attendance hours are not reported in the June MOSIS Enrollment and Attendance file submission for the ADA calculation for state aid purposes.

#### Missed School Days

Some school districts may have missed days this school year due to inclement weather. Per 171.033.4, RSMo:

“In the 2009-2010 school year and subsequent years, a school district may be exempt from the requirement to make up days of school lost or canceled due to inclement weather in the school district when the school district has made up the six days required under subsection 2 of this section and half of the number of additional lost or canceled days up to eight days, resulting in no more than ten total make-up days required by this section.”

“Inclement weather”, for purposes of this section, shall be defined as ice, snow, extreme cold, flooding, or a tornado, but such term shall not include excessive heat.

This rule applies to districts that plan to attend 174 days or more as well as to those districts that plan to attend less than 174 days (per Section 171.029, RSMo). Days that are missed for reasons other than inclement weather, such as illness, have to be made up and are not included in this provision of law.

Reminder: Days that are forgiven due to inclement weather will not have an adverse impact on the average daily attendance (ADA) calculation. This will create a situation which will have an effect on both components (both the total attendance hours and the hours in session) of the ADA calculation and, therefore, will not have a negative impact on the ADA.

The following two charts illustrate the make-up requirements associated with this statute.

Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	+
M	M	M	M	M	M	M	F	M	F	M	F	M	F	F

**Key:**

M = Day must be made up

F = Day is forgiven

Days Missed	Days to Make Up
1 Day	1
2 Days	2
3 Days	3
4 Days	4
5 Days	5
6 Days	6
7 Days	7
8 Days	7
9 Days	8
10 Days	8
11 Days	9
12 Days	9
13 Days	10
14 Days	10
More than 14	10

The above information regarding inclement weather and a short FAQ are available at

<http://dese.mo.gov/divadm/finance/topicsandprocedures/index.html>

### Non-Certificated Educators – Attendance Hours Adjustment

Attendance hours for any educator without a valid teaching certificate will be disallowed for state aid payment purposes. State law requires all school district personnel who are responsible for working with students in an instructional or supervisory capacity during the school day to have a valid Missouri teaching certificate. This applies to in-school suspension teachers as well as those supervising study hall, recess, virtual courses taken in school, or other computer based instructional programs taken in school. A substitute certificate meets the requirement of a certificate when the employee is functioning as a substitute teacher in the absence of the teacher-of-record or is employed as the teacher-of-record.

A report is available on the Data Collection web application system which will identify educators within the district that do not have a valid certificate on file with the Department of Elementary and Secondary Education. To access this report in the Data Collection system, go to the left hand navigational tree and select Reports, then Special Reports, then Staff Certification.

The Department will prepare a list of educators meeting the following criteria:

1. did not hold a valid Missouri educator certificate for the Regular School year teaching assignment or;
2. has a certificate pending but did not initiate the required background check.

School districts notified they have an educator(s) that met the above criteria must provide School Finance with the attendance hours by building and by grade for all students who were under the supervision of those educators since the educator did not have a valid certificate. These hours of attendance will be excluded from the total hours of attendance for the school year.

## Missouri Accountability Portal (MAP) – Debt Reporting

Section 37.850, RSMo, requires school districts to report all bonded indebtedness and requires charter schools to report all debt. This information shall be supplied to Office of Administration (OA) for display on the State's Accountability Portal.

If a school district issues new bonds or a charter school enters into debt obligations the new debts are required to be entered onto the portal within seven days of issuing a bond or incurring an obligation or debt per section 37.850, RSMo.

A user link for the portal is available on the main page <http://mapyourtaxes.mo.gov/MAP/Bonds/HomePage.aspx>. In order to submit information, an entity will need to visit the portal website and obtain a secure user name and password. The user name and password can be created by selecting "create account" on the right hand side of the screen. Once credentials are granted, a user may enter the site to enter or update bond or debt information.

Most of the required fields on the reporting tool are self explanatory; however, there have been questions regarding a couple of the fields. The description of the revenue stream is generally something such as revenue generated from a levy that was established, Classroom Trust Fund revenue, or local revenue. This list is not an all inclusive list but provides a general idea as to what would seem to be an appropriate response. The description of the project would be a description as to what the project was, for example, a building project.

If you have questions regarding accessing the portal website, please contact OA at (573) 751-2971 or MAPBonds@oa.mo.gov. For questions regarding what debt should be entered on the portal please do not hesitate to contact School Finance at 573-751-0357.

## Fiscal Year 2015 Audit Submission

As a reminder, any district or charter school that has **not** uploaded their signed board minutes and/or management letter (from the auditor, not the management representation letter) into the Tiered Monitoring System needs to do so as soon as possible.

## SCHOOL TRANSPORTATION

### 2015-16 State Transportation Aid Calculation

The fiscal year 2015-16 state transportation aid calculation is available through the School Finance website. Select Monthly Financial Reports. Input County-District number. The Payment Transmittal is then displayed. Click on the revenue name "Transportation" on the Payment Transmittal to access the transportation aid calculation. The link to School Finance Monthly Financial Reports is <http://dese.mo.gov/financial-admin-services/school-finance/financial-reports>.

This is the fifth live state transportation calculation made for the current year. The calculation is based on 2014-15 school year data submitted by the district on the state transportation aid documents included in Part IV of the Annual Secretary of the Board Report (Application for State Transportation Aid, School Bus and Facility Depreciation Schedules).

The percent of reduction to the calculated entitlement computed for the February 2016 calculation is shown below. This reduction percentage represents the amount the entitlement exceeded the appropriation and will fluctuate from month to month as revisions are made to individual school district data. The percent of reduction and the A and B factors are also reflected on each district's Summary Transportation Report.

The percentage reduction and the A and B factors are as follows:

	<u>Reduction Factor</u>	<u>A Factor</u>	<u>B Factor</u>
February 2016	64.841924	3.439054	-1.401537

### Prior Year (2014-15) Adjustment - Transportation

Each year the prior year's state transportation aid calculation is recalculated to reflect the best actual data applicable for that payment year. The 2014-15 transportation calculations were made in February 2016 using 2013-14 transportation data from the latest 2013-14 ASBR. Districts received a positive or negative recalculation based on the current data.



## Ridership List

The second ridership list for the current school year should have been finalized on the second Wednesday of February (February 10, 2016). This list should be a compilation of the students' names that regularly ride the bus from the beginning of the second semester to the February count day and should identify which students are eligible for state transportation aid (those living one mile or more from school) and those ineligible for state transportation aid (those living less than one mile from school).

The ridership list should not be a listing of all students who are eligible or ineligible to ride the buses nor should it be a listing of only those students riding on the count day, but should be a listing of students regularly riding the buses. A student should ride the bus a minimum of once a week to be considered a regular rider.

## Certified School Bus Driver Instructor Training

The Certified School Bus Driver Instructor recertification training will be held in Columbia on July 22, 2016. The Certified School Bus Driver Instructor workshop is scheduled for July 27-29, 2016, in Warrensburg. Registration forms for this training are available at <http://dese.mo.gov/financial-admin-services/school-transportation/certified-bus-driver-instructors>, also, a listing of all current Certified School Bus Driver Instructors can also be viewed at this site.

## School Finance

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<http://dese.mo.gov/divadm/finance/>





## Deputy Commissioner's Comments

### Revenue Trends YTD

	YTD as of <u>January FY15</u>	YTD as of <u>January FY16</u>	Revenue <u>Change</u>	<u>% Change</u>
Individual Income Taxes	\$3,490,000,000	\$3,720,000,000	\$230,000,000	6.59%
Sales & Use Taxes	\$1,170,000,000	\$1,200,000,000	\$30,000,000	2.56%
Corporate Inc. & Franchise	\$286,400,000	\$271,500,000	(\$14,900,000)	-5.20%
Other Collections	\$196,000,000	\$204,000,000	\$8,000,000	4.08%
Increase in Revenue YTD			<b>\$253,100,000</b>	<b>4.92%</b>
Refunds (YTD)	\$350,400,000	\$439,200,000	\$88,800,000	Refund <u>Change</u> 25.34%
(A decrease in refunds enhances Net Revenue. An increase in refunds diminishes Net Revenue.)				
Actual Net Revenue Status YTD	\$4,792,000,000	\$4,956,300,000	\$164,300,000	<b>3.43%</b>

### School District Trust Fund (Proposition C) YTD

Amount Paid to Districts for Month	<u>(Feb) Prior Year</u>	<u>(Feb) Current Year</u>	<u>% Change</u>
	\$69,074,587	\$84,422,733	22.19%
Amount Paid to Districts YTD	<u>(Feb) Prior Year</u>	<u>(Feb) Current Year</u>	
	\$562,717,219	\$580,626,682	3.18%
Appropriation	\$848,739,000	(Percentage of Appropriation Paid YTD 68.41%)	

### Gaming Revenue Trend

	<u>(Jan) Prior Year</u>	<u>(Jan) Current Year</u>	<u>% Change</u>
Total Gaming Proceeds to Education	\$182,111,393	\$182,515,403	0.0164%
Gaming Revenue Appropriated	\$343,456,910		

FY16 Classroom Trust Fund Distribution Paid YTD Through Current Month's Payment: \*\$209,388,000 (60.96% of Appropriation)

\*(Includes \$14,204,297 unclaimed Lottery funds, \$13,466,456 carryover Gaming funds and current month's revenue available at time of distribution.)

- General Revenue:** It was nice to see General Revenues take an upturn again in January. This most robust positive swing gives us greater optimism that the revenue estimates for the current year can be achieved, which is critical as the General Assembly advances its budget work for FY17.
- Proposition C Revenue:** After a moderate drop last month, Prop C too had a nice rebound. This is the third consecutive year that this revenue source has performed very well. Hopefully, a broad-based spending pattern will continue and these revenues will continue moving forward in a positive manner.
- Gaming Revenue:** Little has changed in this area and, as a result, revenue for the second consecutive year are not in decline, which is good news for one of the revenue streams that makes up a significant portion of the foundation formula appropriation.
- Lottery Revenue:** Not long ago, excitement ran high due to the record \$1,586,400,000 multi-state Powerball Jackpot that eclipsed the previous record of \$656 million. We are continuing to get an estimate on the eventual impact it will have on Missouri Lottery Revenue which has been a lagging component of the foundation formula in recent years. Last year, approximately \$27 million that had been appropriated was not available for distribution. In this current

year, we have been distributing formula funds that projected a \$30 million shortfall. It is hoped that Lottery officials will be able to give a closer estimate of actual revenues and that those predictions will enable the Department to make adjustments accordingly.

5. **FY17 Projections:** By now, many of you have seen foundation formula simulations projecting funding to districts. These projections were developed collaboratively with House and Senate Budget Office staff to develop consistency for responses to questions relative to formula-related legislation that has been filed. As you review these simulations, it is important that you consider the following information that was provided by Department staff when presenting to the Emerging Issues Committee on February 8 for informational purposes:

- a. The projections were based upon growth or declining enrollment trend projections
- b. The projections **were not intended** to be an absolute prediction of funding for any district
- c. The projections **were intended** to serve as a prediction of the impact trend
- d. The projections were impacted more by factors unrelated to proposed legislation that would impact funding distribution simultaneously
  - i. Increased weighted average daily attendance (WADA) due to lower thresholds beginning in FY17
  - ii. Increased WADA due to expansion of 3 & 4 year old preschoolers to include unaccredited and provisional districts
  - iii. Changes in the dollar value modifier (DVM) that resulted in both positive and negative impacts on districts
  - iv. Changes in the DVM added to the overall cost of the formula
  - v. The impact of these elements collectively will require an appropriation of an estimated \$60 million to assure that the payment SAT FY17 does not fall below FY16

Formula districts are encouraged to make FY17 budget predictions based upon their best estimates of WADA. The eventual payment SAT will be determined by the WADA that is divided into the available appropriation. Discussion relative to proposed legislation is significantly complicated due to other statutory factors that are major drivers of the shift of funding among districts, that must be addressed in the front side of the distribution of any increase in funding. We will attempt to continue to monitor and provide information that will be helpful to districts as they make plans for next year.

### Reflections

It is hard to believe that the month of March is upon us and that spring is just around the corner. As always, the work in Jefferson City is at a quick pace due to the General Assembly being in session. I still marvel as I observe from my window the unending stream of people on the sidewalks going to and from the Capitol on a daily basis. In most cases those visitors, except the school-age students that enjoy the opportunity to come to Jefferson City to learn about their state's history and government, have come with an agenda to support or oppose legislation or request funding for their programs of importance. I cannot begin to comprehend the "normal" day of the legislators and statewide office holders as they attempt to navigate the diversity of positions held by Missouri's citizens. It truly is challenging as they attempt to absorb all the issues and seek to come together to craft policy that ultimately will benefit all Missourians. While we may hold different perspectives, we must always respect the process of the responsibilities associated with self-government.

I continue to maintain faith that all Missourians aspire that our state remain a place of hope and opportunity for our children and grandchildren. Ultimately, nothing will speak more loudly to the affirmation of that goal than the aggregate effort put forth by all adults working toward the development of our future citizens. **All** Missouri school-age children depend on each of us to whom their future is entrusted. It is my hope that it can be said of me, that there was no gap in my aspiration for the opportunities that await future generations that will take my place. I thank each of you for your shared passion toward that mission and all you do for Missouri's school-age citizens.

Regards,



Ronald Lankford